

TITLE 18
CRIMES AND PUNISHMENTS

CHAPTER 63
REVENUE AND TAXATION

18-6301. TAXATION -- REFUSAL TO GIVE ASSESSOR LIST OF PROPERTY. Every person who unlawfully refuses upon demand to give to any county assessor a list of his property subject to taxation, or to swear to such list, or who gives a false name, or fraudulently refuses to give his true name, to any assessor when demanded by such assessor in the discharge of his official duties, is guilty of a misdemeanor.

[18-6301, added 1972, ch. 336, sec. 1, p. 963.]

18-6302. USE OF ILLEGAL RECEIPTS. Every person who uses or gives any receipt except that prescribed by law, as evidence of the payment of any poll tax, road tax or license of any kind, or who receives payment of such tax or license without delivering the receipt prescribed by law, or who inserts the name of more than one (1) person therein, is guilty of a misdemeanor.

[18-6302, added 1972, ch. 336, sec. 1, p. 963.]

18-6303. UNLAWFUL POSSESSION OF BLANK LICENSES OR POLL TAX RECEIPTS. Every person who has in his possession with intent to circulate or sell, any blank licenses or poll tax receipts other than those furnished by the proper officer, is guilty of felony.

[18-6303, added 1972, ch. 336, sec. 1, p. 963.]

18-6304. REFUSAL TO GIVE TAX COLLECTOR NAMES OF EMPLOYEES. Every person who, when requested by the collector of taxes or licenses, refuses to give to such collector the name and residence of each man in his employment, or to give such collector access to the building or place where such men are employed, is guilty of a misdemeanor.

[18-6304, added 1972, ch. 336, sec. 1, p. 963.]

18-6305. DOING BUSINESS WITHOUT LICENSE. Every person who commences or carries on any business, trade, profession or calling, for the transaction or carrying on of which a license is required by any law of this state, without taking out or procuring the license prescribed by such law, is guilty of a misdemeanor.

[18-6305, added 1972, ch. 336, sec. 1, p. 963.]

18-6306. TAX COLLECTOR -- NEGLECT OF DUTY. If any tax collector or his deputy wilfully neglects or refuses to perform any of the duties enjoined on him by the provisions of [title 63](#) of Idaho Code he is guilty of a misdemeanor in office, and shall be punished by imprisonment in the county jail not more than one (1) year, or by a fine of not less than \$200 nor more than \$1,000, or by both such fine and imprisonment, and shall be forthwith removed from office.

[I.C., sec. 18-6306, as added by 1972, ch. 336, sec. 1, p. 964.]

18-6307. AUDITOR -- NEGLECT OF DUTY. If any county auditor neglects or refuses to perform the duties enjoined on him by the provisions of [title 63](#) of the Idaho Code he is guilty of a felony, and shall be punished by imprisonment in the state prison for not more than one (1) year, or by a fine of not less than \$200 nor more than \$1,000, or by both such fine and imprisonment, and shall be forthwith removed from office.

[18-6307, added 1972, ch. 336, sec. 1, p. 964.]

18-6308. VIOLATION OF REVENUE LAWS. Any officer who, at the same time, performs the duties of any two officers, in any manner connected with the public revenue, except in the manner expressly provided by law, or any collecting or disbursing officer who refuses or neglects the performance of the duties required of him by the title, Revenue, of the Idaho Code, is guilty of a felony, and on conviction thereof must be punished by imprisonment in the state prison for not more than one year, or by a fine of not less than \$200 nor more than \$1,000, or by both such fine and imprisonment, and must forthwith be removed from office.

[18-6308, added 1972, ch. 336, sec. 1, p. 964.]

18-6309. IMPERSONATION OF REVENUE OFFICER. Any person who shall in this state unlawfully exercise or attempt to exercise the functions of, or hold himself out as, an officer, agent, deputy or employee of the state tax commission or of any county assessor shall be guilty of a felony, and on conviction thereof shall be punished by imprisonment in the state prison for a period of not more than five (5) years or by a fine of not more than five thousand dollars (\$5,000) or by both such fine and imprisonment.

[18-6309, added 1981, ch. 72, sec. 1, p. 104.]